



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

PUBLIC ACCOUNTS AUDITOR V

Job Number: 20001681

Job Code: 91800V151116

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1990

Job Revised: 08/16/2015

Grade: 16 Salary (MIN - MID):

\$21,870-\$28,972 - Hourly

\$3,553.88-\$4,707.96 - 37.5 Hr. Monthly Salary

\$3,790.80-\$5,021.82 - 40 Hr. Monthly Salary

Special Entrance Rate:

\$23,072 - Hourly

\$3,749.20 - 37.5 Hr. Monthly Salary

\$3,999.14 - 40 Hr. Monthly Salary

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under limited supervision and direction of Audit Manager, examines highly technical operations within local and state government. Performs complex procedures in the audit of local and state records. Serves as auditor-in-charge on complex audits in a supervisory role both administratively and audit related; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE:

Must have four years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

A master's degree in accounting or business administration or certification as a Certified Public Accountant or Certified Fraud Examiner will substitute for one year of the required experience.

Substitute EXPERIENCE for EDUCATION:

NONE

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Examines specialized functions of local and state government such as investment practices, debt extinguishments, and deferred compensation plans. Completes the most complex portions of the audit program relating to internal control evaluation, account balance testing, and compliance with applicable local, state, and federal laws/regulations (all of which involves interpretation of complicated governmental accounting principles involving subjects such as budgetary controls, accruals, long-term liabilities, revenue recognition, risk classification of deposits, and others as required). At direction of Audit Manager, serves as auditor-in-charge on audits on a regular basis in a supervisory role both administratively and audit related performing audit program steps relating to planning, reporting, assignment of work, on-the-job training, reviewing work papers, arriving at conclusions, holding exit conferences, evaluating auditor performance, and approving time reports, leave requests, and travel vouchers. Based on audit results, writes report letters on internal control, evaluations, compliance evaluations, and opinions on supplementary schedule of federal financial assistance. May serve as in-house instructor for training courses involving state and county government, governmental accounting principles, governmental auditing standards, evaluation of internal control, effective writing, statistical sampling, and other courses as developed. Serves in an advisory capacity to the Audit Manager on procedural and policy questions. As part of an audit team, participates in the examination of financial statements for third-party reliance.

UNIQUE PHYSICAL REQUIREMENTS:

Normal physical activity is required.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Work is performed in an office environment. Periodic overnight travel is required to perform on-site audit procedures and to attend training opportunities as assigned.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.